

EXHIBIT C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

LEHMAN BROTHERS
HOLDINGS, INC., et al.,

Debtors

Case No. 08-13555

Chapter 11

Jointly Administered

**NOTICE AND EVIDENCE OF PARTIAL TRANSFER OF
CLAIM PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that \$730,981,000.00 of the claim set forth below (the "Transferred Claim") of SPCP Group, LLC ("Assignor") filed as an original or amended Proof of Claim against the Debtor(s):

Proof of Claim
Amount

\$2,150,000,000.00

Proof of Claim
No.

29557

has been transferred and assigned to Citigroup Financial Products Inc. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of \$730,981,000.00 of the claim and all rights thereto.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this Assignment as an unconditional assignment and the Assignee herein as the valid owner of the Transferred Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Transferred Claim to the Assignee.

Name and Address where notices to transferee
and transferee payment should be sent:

Citigroup Financial Products Inc.
388 Greenwich Street, Trading Tower 6th fl.
New York, NY 10013
Attention: Kenneth Keeley
Email: Kenneth.keeley@citi.com

ASSIGNOR: **SPCP GROUP, LLC**

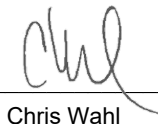
Address:

Signature:

Name:

Title:

Date:



Chris Wahl

Authorized Signatory

ASSIGNEE: **CITIGROUP FINANCIAL
PRODUCTS INC.**

Address:

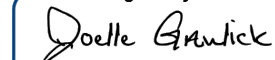
Signature:

Name:

Title:

Date:

DocuSigned by:



240CDA98C9F64D3...

Joelle Gavlick - Authorized Signatory